

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)
)
AHPC Holdings, Inc.) **No. 07 B 17083**
)
73-1326131) **Chapter 7**
Debtor)
) **Hon. John H. Squires**

**SECOND INTERIM APPLICATION
OF ALAN D. LASKO & ASSOCIATES, P.C.
FOR ALLOWANCE COMPENSATION AND EXPENSES**

ALAN D. LASKO AND ALAN D. LASKO & ASSOCIATES, P.C., Certified Public Accountants, request second interim compensation of \$10,940.70 and expenses of \$215.76 for the time period from January 30, 2009 through October 2, 2009. A detail is provided herein for the Estate, which identifies by subject matter the services performed by the Applicant. Additional detail is provided to reflect the function and individual performing said services. Lastly, each individual's classification and hourly rate is also reflected. In addition, attached as Exhibit A is the Affidavit pursuant to Bankruptcy Rule 2016.

INTRODUCTION

This Court has jurisdiction over this Second Interim Fee Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

The statutory predicates for the relief requested herein are sections 328, 330 and 331 of Title 11 of the United States Code (11 U.S.C. §§ 101-1532, the "Bankruptcy Code"), as supplemented by Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 5082-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Illinois (the Local Rules"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the United States Department of Justice, dated on January 30, 1996 (the "UST Guidelines").

Under Rule 2016(b), the Firm has not shared, nor agreed to share, (a) any compensation it has received or may receive in these cases with another person or party other than the Firm's partners, of counsel, associates, and other employees, or (b) any compensation another person or party has received or may receive in these cases.

GENERAL

The Debtor filed a petition under Chapter 7 of the Federal Bankruptcy Code on or about September 19, 2007 and a Trustee was subsequently appointed. On October 12, 2007, Alan D. Lasko & Associates, P.C. was approved by the Court as the accountants for the Trustee in the Chapter 7 proceedings. Reflected in this fee petition is the Applicant's time for preparing the year 2008 consolidated income tax returns, as well as responding to various tax notices, completing certain payroll tax work and amending the year 2007 consolidated tax returns.

A recap of compensation requested is as follows:

	<u>Amount</u>
Billing	\$ 244.50
Year-End Work	5,723.40
Payroll Tax Work	1,021.00
Respond to Tax Authorities	405.50
Amended Returns	<u>3,546.30</u>
	 <u>\$ 10,940.70</u>

The Applicant has received its first interim compensation and expenses as follows:

	<u>Compensation</u>	<u>Expenses</u>
First Interim	\$ 40,366.20	\$ 411.53

The following represents a description of the primary individuals in this engagement.

Alan D. Lasko – CPA, CIRA

Mr. Lasko has worked primarily in the bankruptcy field over the last 23 years. He brings his 32 years of experience in providing operational support to Chapter 11 and creditor committees, as well as his technical abilities in various accounting and tax matters in bankruptcy cases. Mr. Lasko has been an expert witness, been appointed as a receiver in State Court, worked as a disbursing agent, made presentations to creditors and their committees and worked with debtor and creditor counsels in formulating plans of reorganizations and disclosure statements. Mr. Lasko is a member of the Certified Insolvency and Restructuring Advisors (CIRA). Mr. Lasko is also a member of the American Bankruptcy Institute, the National Association of Bankruptcy Trustees, the American Institute of Certified Public Accountants and the Illinois CPA Society. Mr. Lasko also has instructed and has written seminars on various bankruptcy-related topics. Last, Mr. Lasko has broad accounting and tax experience in Chapter 7 cases.

Susan J. Kilgore, CPA – Manager

Ms. Kilgore has 31 years of experience working as a manager and staff person in public accounting. She has worked for a large and small accounting firm over this period. She has substantial experience working primarily with commercial accounts of all sizes performing audits and year-end accounting and tax preparation. She also has worked with a variety of different types of for-profit and not-for-profit companies. She has an undergraduate degree in accounting and achieved the National Honor Society for Business Administration while in school. She is a certified public accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Denise C. Konomidis, CPA – Tax Senior

Ms. Konomidis has 7 years of experience performing tax preparation and tax planning in public accounting. She has worked for a large and small public accounting firm and tax planning firm over this period. She has worked with commercial and individual accounts of various sizes. She has an undergraduate degree in Accounting from the University of Illinois. She is a certified public accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Tricia Kong – Staff

Ms. Kong is a second-year staff person performing accounting and tax services. Ms. Kong has a Masters in Accounting from the University of Illinois at Chicago and a Bachelor's of Commerce from the University of Alberta, Edmonton.

Connie Lee – Staff

Ms. Lee is a second-year staff person performing accounting and tax services. Ms. Lee has a Bachelor of Accounting from DeVry University.

STAFF – SUPERVISORS, SENIORS AND ASSISTANTS

SUPERVISORS

After a period of several years of experience, senior accountants are advanced to the supervisory level. Supervisors have administrative and overview responsibility on a broader level than senior accountants. Supervisors are responsible to keep the manager abreast of the progress of the engagement of the problems encountered in a particular circumstance.

SENIORS

After a period of usually 2 to 3 years, an individual is advanced to the senior level. Seniors are primarily responsible for the day-to-day functions of fieldwork with the Court. In bankruptcy-related work, audit seniors may also perform specific tasks at the request of a manager or supervisor.

ASSISTANTS

Staff assistants usually execute basic assignments or tasks. In bankruptcy-related work, assistants primarily perform specific projects at specified times under the supervision of a senior, supervisor or manager.

FEE APPLICATION

The fees sought by this Second Interim Fee Application reflect an aggregate of 79.7 hours of ADLPC's time spent and recorded in performing services during the Second Interim

Compensation Period. This fee request does not include time that might be construed as duplicative or otherwise not beneficial to the Trustee or the Debtor's Estate, which has already been eliminated by ADLPC. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered (d), the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

All of the services for which final compensation is sought were rendered solely in connection with this case, in furtherance of the duties and functions of the Trustee and not on behalf of any individual creditor or other period.

ADLPC has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these cases.

ADLPC has not shared, or agreed to share (a) any compensation it has received or may receive with another party or person, other than with the members, counsel and associates of the firm, or (b) any compensation another person or party has received or may receive. No promises have been received by ADLPC as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

BREAKDOWN BY CATEGORIES

The categories in this Application as listed below:

BILLING

The Applicant has incurred 2.1 hours in the preparation of this fee Application.

Cost \$244.50

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	0.6	\$ 260.00	\$ 156.00
C. Wilson, Staff	<u>1.5</u>	59.00	<u>88.50</u>
	<u><u>2.1</u></u>		<u><u>\$ 244.50</u></u>

YEAR-END WORK

The Applicant incurred 42.2 hours in preparation of the Estate's year 2008 consolidated Federal and the various States income tax returns.

The work also included the following:

- Summarized Trustee's Form 2.
- Preparation of Internal Revenue Service 60-day letter for 2008 returns.

Cost \$5,723.40

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko (Post 07/01/09)	2.8	\$ 260.00	\$ 728.00
A. Lasko (Pre 07/01/09)	1.3	255.00	331.50
S.Kilgore, Manager (Post 07/01/09)	8.6	205.00	1,763.00
S.Kilgore, Manager (Pre 07/01/09)	0.2	195.00	39.00
T. Kong, Staff (Post 07/01/09)	13.1	99.00	1,296.90
T. Kong, Staff (Pre 07/01/09)	16.0	97.00	1,552.00
B. Kaye, Staff	<u>0.2</u>	65.00	<u>13.00</u>
	<u><u>42.2</u></u>		<u><u>\$ 5,723.40</u></u>

PAYROLL TAX WORK

The Applicant incurred 7.8 hours in searching for the Debtor's payroll tax data for 2009 and follow up requests from the Trustee regarding same.

Cost \$1,021.00

A recap of compensation for this category is as follows:

	Hours	Rate	Amount
A. Lasko (Pre 07/01/09)	1.5	\$ 255.00	\$ 382.50
S. Kilgore, Manager (Pre 07/01/09)	0.4	195.00	78.00
C. Lee, Staff	<u>5.9</u>	95.00	<u>560.50</u>
	<u>7.8</u>		<u>\$ 1,021.00</u>

RESPOND TO TAX AUTHORITIES

The Applicant incurred 3.5 hours responding to various tax notices from the Internal Revenue Service and states that the Debtor operated in:

Cost \$405.50

A recap of compensation for this category is as follows:

	Hours	Rate	Amount
A. Lasko (Post 07/01/09)	0.6	\$ 260.00	\$ 156.00
A. Lasko (Pre 07/01/09)	0.4	255.00	102.00
C. Wilson, Staff	<u>2.5</u>	59.00	<u>147.50</u>
	3.5		\$ 405.50

AMENDED RETURNS

The Applicant incurred 24.1 hours in amending the year 2007 consolidated tax returns and related state returns.

Cost \$3,546.30

A recap of compensation for this category is as follows:

	Hours	Rate	Amount
A. Lasko (Post 07/01/09)	2.0	\$ 260.00	\$ 520.00
A. Lasko (Pre 07/01/09)	1.5	255.00	382.50
S.Kilgore, Manager	5.7	205.00	1,168.50
D. Konomidis, Tax Supervisor	0.4	160.00	64.00
T. Kong, Staff (Post 07/01/09)	2.4	99.00	237.60
T. Kong, Staff (Pre 07/01/09)	<u>12.1</u>	97.00	<u>1,173.70</u>
	<u><u>24.1</u></u>		<u><u>\$ 3,546.30</u></u>

The Applicant reflects hourly rates and hours worked by each person by function. The recap also reflects the cost of each function performed. In order to assist the Court and parties in interest to evaluate this fee request, your Applicant has reflected below the range of rates charged by staff level.

Owner	\$200	-	\$275
Manager/Director	175	-	200
Supervisors	160	-	175
Senior	120	-	160
Assistant	65	-	120

EXPENSES

It is the Firm's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is the Firm's policy to charge its client only the

amount actually incurred by the Firm in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, airfare, meals, and lodging.

Year-End Work	\$ 65.98
Payroll Tax Work	18.58
Respond to Tax Authorities	8.02
Amended Returns	<u>123.18</u>
	 <u>\$ 215.76</u>

To provide an orderly and meaningful summary of the services rendered by ADLPC in accordance with its employment, ADLPC has summarized the services provided by the project billing categories for its second interim fee period are as follows:

<u>Recap by Project</u>	<u>Second Interim Application</u>
Billing	\$ 244.50
Year-End Work	5,723.40
Payroll Tax Work	1,021.00
Respond to Tax Authorities	405.50
Amended Returns	<u>3,546.30</u>
Net Request	<u>\$ 10,940.70</u>

<u>Recap by Hour</u>	<u>Hours</u>	<u>Amount</u>	<u>Blended Rate</u>
Billing	2.1	\$ 244.50	<u>\$ 116.42</u>
Year-End Work	42.2	5,723.40	<u>\$ 135.62</u>
Payroll Tax Work	7.8	1,021.00	<u>\$ 130.89</u>
Respond to Tax Authorities	3.5	405.50	<u>\$ 115.85</u>
Amended Returns	<u>24.1</u>	<u>3,546.30</u>	<u>\$ 147.14</u>
	<u>79.7</u>	<u>\$ 10,940.70</u>	<u>\$ 137.27</u>

ALLOWANCE OF COMPENSATION

The foregoing professional services rendered during the Compensation Period were necessary and appropriate to the administration of the Chapter 7 case and was in the best interests of the parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. ADLPC has taken significant efforts to ensure that the professional services were performed with expedience and in an efficient manner and without duplication of effort.

Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including.

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

In the instant case, ADLPC respectfully submits that the services for which it seeks compensation in this Second Interim Fee Application were necessary for and beneficial to the

Trustee's efforts in administering the Debtor's Estate, and necessary to and in the best interests of the Debtor's Estate. ADLPC further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services provided to the Trustee and the Debtor's Estate.

The rates charged by ADLPC in this case are standard for any bankruptcy matter, and are identical to the rate it would charge throughout the country in any bankruptcy case of this size and prominence.

In sum, the services rendered by ADLPC were necessary and beneficial to the Debtor's Estate, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issued involved. As shown by this Second Interim Fee Application and supporting exhibits, ADLPC incurred professional time economically and without unnecessary duplication of effort. In addition, the work involved, and thus the time expended, was carefully assigned in view of the experience and expertise required for a particular task. Accordingly, approval of the second interim compensation sought herein for the Compensation Period is warranted.

CONCLUSION AND REQUEST FOR RELIEF

Based upon the foregoing, your Applicant submits that the relief requested is justified in the circumstances and its allowance would be appropriate. Therefore, the requested second interim compensation of \$10,940.70 and expenses of \$215.76 should be allowed for services by your Applicant for the period January 30, 2009 through October 2, 2009.



Alan D. Lasko

Alan D. Lasko & Associates, P.C.
29 South LaSalle Street
Suite 1240
Chicago, Illinois 60603
(312) 332-1302

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

IN RE:)
)
AHPC Holdings, Inc.) No. 07 B 17083
)
73-1326131) Chapter 7
Debtor)
) Hon. John H. Squires

AFFIDAVIT PURSUANT TO BANKRUPTCY RULE 2016

STATE OF ILLINOIS))
) SS.
COUNTY OF COOK)

I, Alan D. Lasko, being first duly sworn on oath, depose and state as follows:

1. I am the owner of the Firm ALAN D. LASKO & ASSOCIATES, P.C. ("Lasko") and I am authorized to execute this Affidavit on behalf of Lasko. Lasko is the Court-approved accountants for David R. Brown, Chapter 7 Trustee in this case ("Trustee").
2. I have read the Second Interim Application of Lasko, for allowable compensation and expenses ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Lasko has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.
3. Lasko has not previously received payments for services rendered in connection with this case from the Trustee for the Chapter 7 period. Lasko has not entered into any agreement or understanding between itself and any other person for the sharing of compensation received or to be received for services rendered to the Trustee in connection with these cases, except among the members and associates of the Firm.
4. The Applicant has received its first interim compensation and expenses as follows:

	<u>Compensation</u>	<u>Expenses</u>
First Interim	\$ 40,366.20	\$ 411.53

FURTHER AFFIANT SAYETH NOT.



Alan D. Lasko

Subscribed and Sworn to before me
this 2nd day of October, 2009.

Claudette Wilson
Notary Public



10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 1

Selection Criteria

Clie.Selection Include: AHPC Holdings; AHPC Holdings.002; AHPC Holdings.003; AHPC Holdings.004; AHPC Holdings.012; AHPC Holdings.080

Nickname AHPC Holdings.002 | 2817
 Full Name AHPC Holdings, Inc.
 Address c/o David R. Brown, Trustee
 400 South County Farm Road
 Suite 330
 Wheaton IL 60187
 Phone 1 Phone 2
 Phone 3 Phone 4
 In Ref To tax prep
 Fees Arrg. By billing value on each slip
 Expense Arrg. By billing value on each slip
 Tax Profile Exempt
 Last bill 1/29/2009
 Last charge 9/8/2009
 Last payment 3/22/2009 Amount \$39,685.68

Date	User	Rate	Hours	Amount	Total
ID	Task	Markup %	DNB Time	DNB Amt	
1/26/2009	B. Kaye 69905 800 initial review of Form 2 for information return puroses - american health	65.00	0.20	13.00	Billable
1/26/2009	S. Kilgore 69932 800 Review completed 1096 and 1099MISC	195.00	0.20	39.00	Billable
6/23/2009	A. Lasko 75065 800 initial set up for staff of tax year 2008 (year ended 6/09) income tax prep for consolidated tax return.	255.00	0.70	178.50	Billable
6/23/2009	T. Kong 75073 800 worked with trustee's form 2 and prior year's workpapers	97.00	2.30	223.10	Billable
6/24/2009	T. Kong 75123 800 summarizing cash activity in all trustee and bank account	97.00	3.50	339.50	Billable
6/25/2009	A. Lasko 75128 800 assist staff with questions concering additonal information received from trustee's office	255.00	0.60	153.00	Billable

10/2/2009
11:29 AMAlan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 2

AHPC Holdings.002:AHPC Holdings, Inc. (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
6/25/2009	T. Kong 75147 800 prepared cash recap for 2008 and 2009 cash activities	97.00	4.70	455.90	Billable
6/30/2009	T. Kong 75240 800 prepare consolidated 2008 tax return and work paper file	97.00	5.50	533.50	Billable
7/1/2009	T. Kong 75263 800 preparation of consolidated workpapers and tax returns for 2008	99.00	1.80	178.20	Billable
8/14/2009	A. Lasko 76271 800 set up staff work for detailed review of workpapers and tax returns	260.00	0.40	104.00	Billable
8/19/2009	S. Kilgore 76458 800 Review workpapers and amended consolidated tax return, 2007	205.00	2.00	410.00	Billable
8/20/2009	A. Lasko 76487 800 assist staff with year 2008 tax return issues re: fixed assets, interest income for june, etc.	260.00	0.40	104.00	Billable
8/20/2009	T. Kong 76527 800 prepaerd changes to 2008 consolidated workpaper and tax return	99.00	5.60	554.40	Billable
8/20/2009	S. Kilgore 76532 800 Review workpapers ans staff supervision, 2008 tax return	205.00	0.60	123.00	Billable
8/21/2009	S. Kilgore 76696 800 Review workpapers , 2008 corporate tax return	205.00	0.30	61.50	Billable
8/26/2009	S. Kilgore 76721 800 Review trustee information for 2008 tax return, questions to trustee via email	205.00	1.60	328.00	Billable
8/27/2009	S. Kilgore 76804 800 Review of workpapers, 2008	205.00	0.90	184.50	Billable

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 3

AHPC Holdings.002:AHPC Holdings, Inc. (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
8/31/2009	S. Kilgore 76822 800 Emails with trustee re inventory issue	205.00	0.20	41.00	Billable
9/2/2009	T. Kong 76904 800 make changes on work paper and tax return to adjust receivable and inventory and COGS account for 2007 amended and 2008 return	99.00	4.60	455.40	Billable
9/2/2009	S. Kilgore 76953 800 Initial review of year end workpapers and consolidated tax return, 2008	205.00	1.90	389.50	Billable
9/3/2009	S. Kilgore 76965 800 Complete review of year end workpapers and tax return, consolidated corporate return, 2008	205.00	1.10	225.50	Billable
9/3/2009	T. Kong 76976 800 prepared changes to workpapers and tax returns	99.00	1.10	108.90	Billable
9/8/2009	A. Lasko 77064 800 tax review for consolidated returns for 2008 (fed, california - final), illinois, Florida -final)	260.00	1.20	312.00	Billable
9/8/2009	A. Lasko 77067 800 prepared irs 60 day letter for 2008	260.00	0.20	52.00	Billable
9/8/2009	A. Lasko 77068 800 sign off of federal and state (illinois and florida) tax returns and irs 60 day copy and letter for 2008	260.00	0.60	156.00	Billable
TOTAL	Billable Fees		42.20		<u>\$5,723.40</u>

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
9/8/2009	C. Wilson 77083 115 Photocopy costs for 2008 Forms 1120 income tax returns - 424 pages @ \$.10 per page.	42.40	1.000	42.40	Billable

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 4

AHPC Holdings.002:AHPC Holdings, Inc. (continued)

Date	User	Price	Quantity	Amount	Total
ID	Expense	Markup %			
9/8/2009	C. Wilson	23.58	1.000	23.58	Billable
77086	104 Overnight mail sent to David Brown - 2008 Forms 1120 income tax returns - UPS tracking #1Z14Y8F40192229844.				
TOTAL	Billable Costs			\$65.98	

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$5,723.40	
Total of Fees (Time Charges)		\$5,723.40
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$65.98	
Total of Costs (Expense Charges)		\$65.98
 Total new charges		\$5,789.38
Previous Balance		
120 Days	\$39,685.68	
Total Previous Balance		\$39,685.68
Accounts Receivables		
Date ID Type Description		
3/22/2009 PAY Payment - thank you 8576	(\$39,685.68)	
Total Accounts Receivable		(\$39,685.68)
New Balance		
Current	\$5,789.38	
Total New Balance		\$5,789.38

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 5

Nickname AHPC Holdings.003 | 3114
Full Name AHPC Holdings, Inc.
Address c/o David R. Brown, Trustee
400 South County Farm Road
Suite 330
Wheaton IL 60187

Phone 1 Phone 2
Phone 3 Phone 4

In Ref To payroll taxes
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip

Tax Profile Exempt
Last bill 1/29/2009
Last charge 4/3/2009
Last payment 3/22/2009

Amount \$452.10

Date	User	Rate	Hours	Amount	Total
ID	Task	Markup %	DNB Time	DNB Amt	
3/16/2009	A. Lasko 71928 800	255.00	0.30	76.50	Billable
	review of payroll recap as requested by trustee for potential distribution of wage claims				
3/16/2009	C. Lee 71981 800	95.00	1.50	142.50	Billable
	preparation of approved priority wage claims schedule with information sent to us from the trustee				
4/1/2009	S. Kilgore 72898 800	195.00	0.40	78.00	Billable
	Assist staff with preparation of 2nd Qtr 2009 and year end payroll tax returns				
4/2/2009	A. Lasko 72769 800	255.00	0.40	102.00	Billable
	assist staff with payroll work as requested from trustee				
4/2/2009	A. Lasko 72776 800	255.00	0.80	204.00	Billable
	review of payroll tax returns as requested by trustee				
4/2/2009	C. Lee 72796 800	95.00	4.40	418.00	Billable
	preparation of 2nd quarter of 2009 payroll tax returns				
TOTAL	Billable Fees		7.80	\$1,021.00	

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 6

AHPC Holdings.003:AHPC Holdings, Inc. (continued)

Date	User	Price	Quantity	Amount	Total
ID	Expense	Markup %			
4/2/2009	C. Wilson	15.22	1.000	15.22	Billable
72815	104				
	Overnight mail to David Brown - UPS tracking #1Z14Y8F40192994428..				
4/3/2009	C. Wilson	3.36	1.000	3.36	Billable
72875	105				
	postage for recipient Forms W-2				
TOTAL	Billable Costs			\$18.58	

Calculation of Fees and Costs

	Amount	Total	
Fees Bill Arrangement: Slips By billing value on each slip.			
Total of billable time slips	\$1,021.00		
Total of Fees (Time Charges)		\$1,021.00	
Costs Bill Arrangement: Slips By billing value on each slip.			
Total of billable expense slips	\$18.58		
Total of Costs (Expense Charges)		\$18.58	
 Total new charges		\$1,039.58	
Previous Balance			
120 Days	\$452.10		
Total Previous Balance		\$452.10	
Accounts Receivables			
Date ID	Type	Description	
3/22/2009	PAY	Payment - thank you 8577	(\$452.10)
Total Accounts Receivable			(\$452.10)
New Balance			
Current	\$1,039.58		
Total New Balance			\$1,039.58

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 7

AHPC Holdings.003:AHPC Holdings, Inc. (continued)

Amount	Total
--------	-------

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 8

Nickname AHPC Holdings.004 | 3149
Full Name AHPC Holdings, Inc.
Address c/o David R. Brown, Trustee
400 South County Farm Road
Suite 330
Wheaton IL 60187

Phone 1 Phone 2
Phone 3 Phone 4

In Ref To respond to tax authorities
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt

Last bill
Last charge 8/20/2009
Last payment

Amount \$0.00

Date	User	Rate	Hours	Amount	Total
ID	Task	Markup %	DNB Time	DNB Amt	
2/15/2009	A. Lasko 70659 800	255.00	0.40	102.00	Billable
	review of various notices received by the trustee and responded to Penns for sales/use tax issues at the time of the filing				
8/14/2009	A. Lasko 76270 800	260.00	0.20	52.00	Billable
	set up staff work for review of tax authorities notices				
8/18/2009	C. Wilson 76401 800	59.00	0.90	53.10	Billable
	Responded to various taxing authorities.				
8/19/2009	A. Lasko 76465 800	260.00	0.40	104.00	Billable
	review draft responses to various tax notices from different states				
8/19/2009	C. Wilson 76474 800	59.00	0.90	53.10	Billable
	Respond to various taxing authorities.				
8/20/2009	C. Wilson 76513 800	59.00	0.70	41.30	Billable
	Responded to various taxing authorities.				
TOTAL	Billable Fees		3.50		\$405.50

Date	User	Price	Quantity	Amount	Total
ID	Expense	Markup %			
2/15/2009	A. Lasko 70660 105	0.42	1.000	0.42	Billable
	postage - to penn for response to notice				

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 9

AHPC Holdings.004:AHPC Holdings, Inc. (continued)

Date	User	Price	Quantity	Amount	Total
ID	Expense	Markup %			
2/15/2009	A. Lasko 70661 115 photocopy costs - 6 @ \$.10 re: copies of letter and attachment for sales tax notice	0.60	1.000	0.60	Billable
8/20/2009	C. Wilson 76514 105 Postage.	4.40	1.000	4.40	Billable
8/20/2009	C. Wilson 76515 115 Photocopy costs - 26 pages @ \$.10 per page.	2.60	1.000	2.60	Billable
TOTAL	Billable Costs			\$8.02	

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$405.50	
Total of Fees (Time Charges)		\$405.50
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$8.02	
Total of Costs (Expense Charges)		\$8.02
 Total new charges		\$413.52
New Balance Current	\$413.52	
Total New Balance		\$413.52

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 10

Nickname AHPC Holdings.012 | 2818
Full Name AHPC Holdings, Inc.
Address c/o David R. Brown, Trustee
400 South County Farm Road
Suite 330
Wheaton IL 60187

Phone 1 Phone 2
Phone 3 Phone 4

In Ref To fee petition
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip

Tax Profile Exempt

Last bill 1/29/2009

Last charge 10/2/2009

Last payment 3/22/2009

Amount \$640.00

Date	User	Rate	Hours	Amount	Total
ID	Task	Markup %	DNB Time	DNB Amt	
10/2/2009	C. Wilson	58.00	1.50	87.00	Billable
	78099 800				
	Prepared fee petition.				
10/2/2009	A. Lasko	260.00	0.60	156.00	Billable
	78100 800				
	prepared fee petition				
TOTAL	Billable Fees		2.10	\$243.00	

Total of billable expense slips \$0.00

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$243.00	
Total of Fees (Time Charges)		\$243.00
Total of Costs (Expense Charges)		\$0.00
Total new charges		\$243.00
Previous Balance 120 Days	\$640.00	

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 11

AHPC Holdings.012:AHPC Holdings, Inc. (continued)

			Amount	Total
Total Previous Balance				\$640.00
Accounts Receivables				
Date ID	Type	Description		
3/22/2009	PAY	Payment - thank you 8578	(\$640.00)	
Total Accounts Receivable				(\$640.00)
New Balance				
Current			\$243.00	
Total New Balance				\$243.00

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 12

Nickname AHPC Holdings.080 | 3307
Full Name AHPC Holdings, Inc.
Address c/o David R. Brown, Trustee
400 South County Farm Road
Suite 330
Wheaton IL 60187

Phone 1 Phone 2
Phone 3 Phone 4

In Ref To amended returns
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt

Last bill
Last charge 9/8/2009
Last payment

Amount \$0.00

Date	User	Rate	Hours	Amount	Total
ID	Task	Markup %	DNB Time	DNB Amt	
6/26/2009	T. Kong 75166 800 prepared amended 2007 consolidated tax return work paper	97.00	5.60	543.20	Billable
6/26/2009	A. Lasko 75168 800 assist staff with amended return issues	255.00	0.90	229.50	Billable
6/29/2009	A. Lasko 75192 800 assist staff with 08 cash recap questions	255.00	0.60	153.00	Billable
6/29/2009	T. Kong 75208 800 continued to work on 2007 amended tax return and finishing up work paper file	97.00	6.50	630.50	Billable
6/29/2009	D. Konomidis 75232 800 answered staff questions, call to Lacerte regarding amending a consolidated return.	160.00	0.40	64.00	Billable
8/20/2009	S. Kilgore 76531 800 Review workpapers and tax return, 2007 amended return	205.00	1.10	225.50	Billable
8/20/2009	T. Kong 78067 800 prepared changes to year 2007 workpapers and tax returns	99.00	2.40	237.60	Billable
8/21/2009	S. Kilgore 76695 800 Review workpapers and tax return, 2007 amended return	205.00	0.30	61.50	Billable

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 13

AHPC Holdings.080:AHPC Holdings, Inc. (continued)

Date	User	Rate	Hours	Amount	Total
ID	Task	Markup %	DNB Time	DNB Amt	
8/26/2009	S. Kilgore	205.00	1.10	225.50	Billable
76720	800 Review workpapers for amended tax return,2007				
8/27/2009	S. Kilgore	205.00	0.50	102.50	Billable
76803	800 Review of workpapers, 2007 amended return				
9/2/2009	S. Kilgore	205.00	2.70	553.50	Billable
76952	800 Review year end workpapers and tax return, amended 2007				
9/8/2009	A. Lasko	260.00	0.90	234.00	Billable
77063	800 corrections made to state amended returns for 2007 (california, florida and illinois)				
9/8/2009	A. Lasko	260.00	0.40	104.00	Billable
77065	800 prepared irs 60 day letter for amended 07				
9/8/2009	A. Lasko	260.00	0.70	182.00	Billable
77066	800 sign off of amended federal, california, florida and illinois year 2007 tax returns and irs 60 day copy and letter				
TOTAL	Billable Fees		24.10		\$3,546.30

Date	User	Price	Quantity	Amount	Total
ID	Expense	Markup %			
1/26/2009	C. Wilson	24.03	1.000	24.03	Billable
69957	104 Overnight mail to David Brown - UPS tracking #1Z14Y8F40196616829				
9/8/2009	C. Wilson	73.20	1.000	73.20	Billable
77084	115 Photocopy costs for 2007 amended Forms 1120 income tax returns - 732 pages @ \$.10 per page.				
9/8/2009	C. Wilson	25.95	1.000	25.95	Billable
77085	104 Overnight mail 2007 amended Forms 1120 sent to David Brown - UPS tracking #1Z14Y8F40191867031.				

10/2/2009
11:29 AM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 14

AHPC Holdings.080:AHPC Holdings, Inc. (continued)

	Amount	Total
TOTAL Billable Costs		\$123.18

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$3,546.30	
Total of Fees (Time Charges)		\$3,546.30
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$123.18	
Total of Costs (Expense Charges)		\$123.18
 Total new charges		\$3,669.48
New Balance		
Current	\$3,669.48	
 Total New Balance		\$3,669.48